

JMKGEC Realtors Pvt. Ltd.

Office: 5-2-223 & 4, Gokul Distillery Road,
Secunderabad - 500 003. Ph: +91 40 66335551

Date: 5th January 2023

To
The Superintendent
Office of the Superintendent of Central Tax & Customs
Secunderabad Division & Secunderabad Commissionerate
Ramgopalpet - II Range
Secunderabad - 500 003

Recd
10/1/2023
Super

Sub: Reply to Notice dated 20th December 2022
Ref: DIN No. 20221256MD000000DDD3 - O.C No.398/2022

Dear Sir / Madam

With reference to the above subject, a letter O.C No. 398 dated 20th December 2022, has been raised for the period of 2017-2022 total amount Rs. 34,225/- against late payment interest under Section 50(1) of the TGST/CGST Act.

I would like to bring to your notice that CGST & SGST amounting to Rs. 34,444/- has been paid through DRC-03 details are given below:

Period	ARN No.	ARN Date	Amount
2017-18	AD360819000495V	07.08.2019	13,536.00
2018-19	AD360123002233W	05.01.2023	122.00
2019-20	AD360123002239K	05.01.2023	4,589.00
2020-21	AD360123002253U	05.01.2023	11,459.00
2021-22	AD360123000624P	03.01.2023	2,020.00
2021-22	AD360123002246P	05.01.2023	2,718.00
			34,444.00

In view of above submissions, it is humbly requested to reassess the tax due for the period Jul'2017 to Mar'22 as mentioned in the notice of Rs. 34,225/-

Kindly do the needful and acknowledge this letter.

Thanking you,
DSFor JMKGEC REALTORS PVT LTD.

M. 20
Authorised Signatory

Encl : Copis of DRC-03



सेंट्रल टैक्स एवम् कस्टम अधीक्षक का कार्यालय

OFFICE OF THE SUPERINTENDENT OF CENTRAL TAX AND CUSTOMS

रामगोपालपेट 2 माल एवम् सेवाकर रजिस्ट्रार सिकंदराबाद माल एवम् सेवाकर मंडल, सिकंदराबाद माल एवम् सेवाकर आयुक्तालय
RAMGOPALPET II RANGE, SECUNDERABAD GST DIVISION & SECUNDERABAD COMMISSIONERATE

पता: "सलीक सीनेट", गेट नं. 2-4-416 & 417, रामगोपालपेट, एम. जी. रोड सिकंदराबाद 500003

ADD: "SALIKE SENATE", D. No. 2-4-416 & 417, RAMGOPALPET, MG ROAD, SECUNDERABAD 500003.

Contact No. 040-27718220/7901243137

email- cgst.rgpetrg2@gov.in/cgst.yo0102@gmail.com

O.C.No. 398 /2022

DIN-20221256MD000000DDD3

Date: 20.12.2022

//MOST URGENT//

To

M/s. JMKGEC REALTORS PRIVATE LIMITED

GSTIN: 36AACCJ3243P1ZA

5-2-223, GOKUL DISTILERY ROAD,

SECUNDERABAD, Ranga Reddy, 500003

9121282859, gst@modiproperties.com.

Gentlemen,

Sub: - Interest payable under Section 50 of the CGST Act, 2017 in respect of M/s. JMKGEC REALTORS PRIVATE LIMITED - for the period from July 2017 to March, 2022- Regarding.

As per the data available with this office, it is noticed that M/s. JMKGEC REALTORS PRIVATE LIMITED have not filed the following GST returns within the time period, without discharging the applicable interest payable on delayed payment of Tax. Hence, interest amount is payable as per Section 50(1) of CGST Act, 2017 as detailed below.

Financial Year 2017-18

Month	NO. OF DAYS DELAYED IN FILING GSTR-3B	CASH SET OFF (In Rs.)	INTEREST PAYABLE ON CASH SET OF (In Rs.)	TOTAL INTEREST PAYABLE (In Rs.)
Jul, 17	5	244692	-607	-607
Aug, 17	22	237064	2572	2572
Sep, 17	36	234000	4154	4154
Oct, 17	25	239400	2952	2952
Nov, 17	2	239400	236	236
Dec, 17	20	239400	2361	2361
Jan, 18	8	239400	944	944
Feb, 18	3	239400	354	354
Mar, 18	3	237240	351	351
Total	124	2149996	13317	13317

Financial Year 2018-19

Month	NO. OF DAYS DELAYED IN FILING GSTR-3B	CASH SET OFF (In Rs.)	INTEREST PAYABLE ON CASH SET OF (In Rs.)	TOTAL INTEREST PAYABLE (In Rs.)
May, 18	1	248026	122	122
Total	1	248026	122	122

Financial Year 2019-20

Month	NO. OF DAYS DELAYED IN FILING GSTR-3B	CASH SET OFF (In Rs.)	INTEREST PAYABLE ON CASH SET OF (In Rs.)	TOTAL INTEREST PAYABLE (In Rs.)
Mar, 20	35	265846	4589	4589
Total	35	265846	4589	4589

Financial Year 2020-21

Month	NO. OF DAYS DELAYED IN FILING GSTR-3B	CASH SET OFF (In Rs.)	INTEREST PAYABLE ON CASH SET OF (In Rs.)	TOTAL INTEREST PAYABLE (In Rs.)
Apr,20	36	238016	4226	4226
May,20	11	267742	1452	1452
Jun,20	12	273020	1616	1616
Oct,20	10	212364	1047	1047
Nov,20	1	67800	33	33
Dec,20	2	252756	249	249
Mar,21	7	15748	54	54
Total	99	1609486	11459	11459

Financial Year 2021-22

Month	NO. OF DAYS DELAYED IN FILING GSTR-3B	CASH SET OFF (In Rs.)	INTEREST PAYABLE ON CASH SET OF (In Rs.)	TOTAL INTEREST PAYABLE (In Rs.)
Apr,21	22	137826	1495	1495
May,21	11	140076	760	760
Jun,21	1	130472	64	64
Jul, 21	1	135410	67	67
Aug, 21	2	135872	134	134
Sep,21	5	137974	340	340
Oct,21	3	105568	156	156
Nov,21	10	132276	652	652
Dec,21	1	132484	65	65
Jan,22	16	135028	1065	1065
Feb,22	1	131768	-1001	-1001
Mar,22	15	135908	941	941
Total	88	1590662	4738	4738

Consolidated Interest Payable from Jul.2017 to Mar.2022 (Year wise):

Financial Year	Total No. OF DAYS DELAYED IN FILING GSTR- 3B	Total CASH SET OFF (In Rs.)	Total INTEREST PAYABLE ON CASH SET OF (In Rs.)	TOTAL INTEREST PAYABLE (In Rs.)
2017-2018	124	2149996	13317	13317
2018-2019	1	248026	122	122
2019-2020	35	265846	4589	4589
2020-2021	99	1609486	11459	11459
2021-2022	88	1590662	4738	4738
Total	347	5864016	34225	34225

2. In this regard, it is requested to pay the interest amount as mentioned in the above table immediately, and submit a copy of challan/debit particulars to this office, failing which action shall be initiated as per law. *If any of the above amounts are already paid, copy of DRC-03, + worksheet, etc may be furnished for reconciliation.*
3. Difficulties if any, shall be brought to the notice of the undersigned immediately.

Yours Sincerely,

[Signature]
(S. E. HARINATH) 20/12/2022
SUPERINTENDENT
RAMGOPALPET-II RANGE

FORM GST DRC - 03

[See rule 142(2)&142(3)]

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement

ARN :AD360123002233W

Date :05/01/2023

1.	GSTIN	36AACCCJ3243P1ZA										
2.	Name	JMK GEC REALTORS PRIVATE LIMITED										
3.	Cause of Payment	Others										
4.	Section under which voluntary payment is made	Others										
5.	Details of show cause notice, if payment is made within 30 days of its issue	Reference No:NA								Date Of issue:NA		
6.	Financial Year	2018-2019										
7.	Details of payment made including interest and penalty, if applicable (Amount in Rs.)											
Sr. No.	Tax Period	Act	Place of supply	Tax/Cess	Interest	Penalty,if applicable	Fee	Others	Total	Ledger utilised (Cash/credit)	Debit entry no.	Date of debit entry
1.	MAY 2018-MAY 2018	CGST	Telangana	0.00	61.00	0.00	0.00	0.00	61.00	Cash	DC3601230010814	05/01/2023
2.	MAY 2018-MAY 2018	SGST	Telangana	0.00	61.00	0.00	0.00	0.00	61.00	Cash	DC3601230010814	05/01/2023

8. Reasons, if any -

Late Payment Interest for the period of 2018-19 against O.C No. 398/2022 dated 20.12.2022 issued by S.E Harinath, Superintendent Ramgopalpet - II Range

9. Verification -

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom .

Signature of Authorized Signatory

Name: SOHAM MODI

Designation: Director

Date: 05/01/2023

FORM GST DRC - 03

[See rule 142(2)&142(3)]

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement

ARN :AD360123002239K

Date :05/01/2023

1.	GSTIN	36AACCCJ3243P1ZA										
2.	Name	JMK GEC REALTORS PRIVATE LIMITED										
3.	Cause of Payment	Others										
4.	Section under which voluntary payment is made	Others										
5.	Details of show cause notice, if payment is made within 30 days of its issue	Reference No:NA								Date Of issue:NA		
6.	Financial Year	2019-2020										
7.	Details of payment made including interest and penalty, if applicable (Amount in Rs.)											
Sr. No.	Tax Period	Act	Place of supply	Tax/Cess	Interest	Penalty,if applicable	Fee	Others	Total	Ledger utilised (Cash/credit)	Debit entry no.	Date of debit entry
1.	MAR 2020-MAR 2020	CGST	Telangana	0.00	2,294.00	0.00	0.00	0.00	2,294.00	Cash	DC3601230010841	05/01/2023
2.	MAR 2020-MAR 2020	SGST	Telangana	0.00	2,294.00	0.00	0.00	0.00	2,294.00	Cash	DC3601230010841	05/01/2023

8. Reasons, if any -

Late Payment Interest for the period of 201-20 against O.C No. 398/2022 dated 20.12.2022 issued by Superintendent of Ramgopalpet - II Range

9. Verification -

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom .

Signature of Authorized Signatory

Name: SOHAM MODI

Designation: Director

Date: 05/01/2023

FORM GST DRC - 03

[See rule 142(2)&142(3)]

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement

ARN :AD360123002253U

Date :05/01/2023

1.	GSTIN	36AACCCJ3243P1ZA										
2.	Name	JMK GEC REALTORS PRIVATE LIMITED										
3.	Cause of Payment	Others										
4.	Section under which voluntary payment is made	Others										
5.	Details of show cause notice, if payment is made within 30 days of its issue	Reference No:NA								Date Of issue:NA		
6.	Financial Year	2020-2021										
7.	Details of payment made including interest and penalty, if applicable (Amount in Rs.)											
Sr. No.	Tax Period	Act	Place of supply	Tax/Cess	Interest	Penalty, if applicable	Fee	Others	Total	Ledger utilised (Cash/credit)	Debit entry no.	Date of debit entry
1.	APR 2020-MAR 2021	CGST	Telangana	0.00	5,729.00	0.00	0.00	0.00	5,729.00	Cash	DC3601230010895	05/01/2023
2.	APR 2020-MAR 2021	SGST	Telangana	0.00	5,729.00	0.00	0.00	0.00	5,729.00	Cash	DC3601230010895	05/01/2023

8. Reasons, if any -

Late Payment Interest for the period of 2020-21 against O.C No. 398/2022 dated 20.12.2022 issued by The Superintendent of Ramgopalpet - II Range

9. Verification -

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom .

Signature of Authorized Signatory

Name: SOHAM MODI

Designation: Director

Date: 05/01/2023

FORM GST DRC - 03

[See rule 142(2)&142(3)]

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement

ARN :AD360123000624P

Date :03/01/2023

1.	GSTIN	36AACCJ3243P1ZA										
2.	Name	JMK GEC REALTORS PRIVATE LIMITED										
3.	Cause of Payment	Voluntary										
4.	Section under which voluntary payment is made	73(5)										
5.	Details of show cause notice, if payment is made within 30 days of its issue	Reference No:NA									Date Of issue:NA	
6.	Financial Year	2021-2022										
7.	Details of payment made including interest and penalty, if applicable (Amount in Rs.)											
Sr. No.	Tax Period	Act	Place of supply	Tax/Cess	Interest	Penalty, if applicable	Fee	Others	Total	Ledger utilised (Cash/credit)	Debit entry no.	Date of debit entry
1.	APR 2021-APR 2021	CGST	Telangana	0.00	238.00	0.00	0.00	0.00	238.00	Cash	DC3601230003355	03/01/2023
2.	APR 2021-APR 2021	SGST	Telangana	0.00	238.00	0.00	0.00	0.00	238.00	Cash	DC3601230003355	03/01/2023
3.	JUN 2021-JUN 2021	CGST	Telangana	0.00	32.00	0.00	0.00	0.00	32.00	Cash	DC3601230003355	03/01/2023
4.	JUN 2021-JUN 2021	SGST	Telangana	0.00	32.00	0.00	0.00	0.00	32.00	Cash	DC3601230003355	03/01/2023
5.	JUL 2021-JUL 2021	CGST	Telangana	0.00	33.00	0.00	0.00	0.00	33.00	Cash	DC3601230003355	03/01/2023
6.	JUL 2021-JUL 2021	SGST	Telangana	0.00	33.00	0.00	0.00	0.00	33.00	Cash	DC3601230003355	03/01/2023
7.	AUG 2021-AUG 2021	CGST	Telangana	0.00	67.00	0.00	0.00	0.00	67.00	Cash	DC3601230003355	03/01/2023

8.	AUG 2021- AUG 2021	SGST	Telangana	0.00	67.00	0.00	0.00	0.00	0.00	67.00	Cash	DC360123000 3355	03/01/2023
9.	SEP 2021- SEP 2021	CGST	Telangana	0.00	170.00	0.00	0.00	0.00	0.00	170.00	Cash	DC360123000 3355	03/01/2023
10.	SEP 2021- SEP 2021	SGST	Telangana	0.00	170.00	0.00	0.00	0.00	0.00	170.00	Cash	DC360123000 3355	03/01/2023
11.	OCT 2021- OCT 2021	CGST	Telangana	0.00	78.00	0.00	0.00	0.00	0.00	78.00	Cash	DC360123000 3355	03/01/2023
12.	OCT 2021- OCT 2021	SGST	Telangana	0.00	78.00	0.00	0.00	0.00	0.00	78.00	Cash	DC360123000 3355	03/01/2023
13.	NOV 2021- NOV 2021	CGST	Telangana	0.00	359.00	0.00	0.00	0.00	0.00	359.00	Cash	DC360123000 3355	03/01/2023
14.	NOV 2021- NOV 2021	SGST	Telangana	0.00	359.00	0.00	0.00	0.00	0.00	359.00	Cash	DC360123000 3355	03/01/2023
15.	DEC 2021- DEC 2021	CGST	Telangana	0.00	33.00	0.00	0.00	0.00	0.00	33.00	Cash	DC360123000 3355	03/01/2023
16.	DEC 2021- DEC 2021	SGST	Telangana	0.00	33.00	0.00	0.00	0.00	0.00	33.00	Cash	DC360123000 3355	03/01/2023

8. Reasons, if any -

Pending Interest payment of F.Y 21-22 made through DRC-03

9. Verification -

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom .

Signature of Authorized Signatory

Name: SOHAM MODI

Designation: Director

Date: 03/01/2023

FORM GST DRC - 03

[See rule 142(2)&142(3)]

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement

ARN :AD360123002246P

Date :05/01/2023

1.	GSTIN	36AACCCJ3243P1ZA										
2.	Name	JMK GEC REALTORS PRIVATE LIMITED										
3.	Cause of Payment	Others										
4.	Section under which voluntary payment is made	Others										
5.	Details of show cause notice, if payment is made within 30 days of its issue	Reference No:NA									Date Of issue:NA	
6.	Financial Year	2021-2022										
7.	Details of payment made including interest and penalty, if applicable (Amount in Rs.)											
Sr. No.	Tax Period	Act	Place of supply	Tax/Cess	Interest	Penalty,if applicable	Fee	Others	Total	Ledger utilised (Cash/credit)	Debit entry no.	Date of debit entry
1.	APR 2021-MAR 2022	CGST	Telangana	0.00	1,359.00	0.00	0.00	0.00	1,359.00	Cash	DC3601230010862	05/01/2023
2.	APR 2021-MAR 2022	SGST	Telangana	0.00	1,359.00	0.00	0.00	0.00	1,359.00	Cash	DC3601230010862	05/01/2023

8. Reasons, if any -

Balance Late Payment Interest for the period of 2021-22 against OC No. 398/2022 dated 20.12.2022 Issued By Superintendent of Ramgopalpet

- II Range

9. Verification -

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom .

Signature of Authorized Signatory

Name: SOHAM MODI

Designation: Director

Date: 05/01/2023

FORM GST DRC - 03

[See rule 142(2)&142(3)]

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement

1.	GSTIN	36AACCJ3243P1ZA									
2.	Name	JMK GEC REALTORS PRIVATE LIMITED									
3.	Cause of Payment	Annual return									
4.	Section under which voluntary payment is made	73(5) Voluntary									
6.	Financial Year	2017-2018									
7.	Details of payment made including interest and penalty, if applicable (Amount in Rs.)										
Sr. No	Tax Period	Act	Place of supply (POS)	Tax/ Cess	Interest	Penalty, if applicable	Others	Total	Ledger utilised (Cash / Credit)	Debit entry no.	Date of debit entry
1	AUG 2017- AUG 2017	CGST	Telangana	0	1,027.00	0	0	1,027.00	N.A.	N.A.	N.A.
2	AUG 2017- AUG 2017	SGST	Telangana	0	1,027.00	0	0	1,027.00	N.A.	N.A.	N.A.
3	SEP 2017- SEP 2017	CGST	Telangana	0	2,176.00	0	0	2,176.00	N.A.	N.A.	N.A.
4	SEP 2017- SEP 2017	SGST	Telangana	0	2,176.00	0	0	2,176.00	N.A.	N.A.	N.A.
5	OCT 2017- OCT 2017	CGST	Telangana	0	1,511.00	0	0	1,511.00	N.A.	N.A.	N.A.
6	OCT 2017- OCT 2017	SGST	Telangana	0	1,511.00	0	0	1,511.00	N.A.	N.A.	N.A.
7	NOV 2017- NOV 2017	CGST	Telangana	0	121.00	0	0	121.00	N.A.	N.A.	N.A.
8	NOV 2017- NOV 2017	SGST	Telangana	0	121.00	0	0	121.00	N.A.	N.A.	N.A.

9	DEC 2017- DEC 2017	CGST	Telangana	0	1,088.00	0	0	0	1,088.00	N.A.	N.A.	N.A.
10	DEC 2017- DEC 2017	SGST	Telangana	0	1,088.00	0.00	0	0	1,088.00	N.A.	N.A.	N.A.
11	JAN 2018- JAN 2018	CGST	Telangana	0	483.00	0	0	0	483.00	N.A.	N.A.	N.A.
12	JAN 2018- JAN 2018	SGST	Telangana	0	483.00	0	0	0	483.00	N.A.	N.A.	N.A.
13	FEB 2018- FEB 2018	CGST	Telangana	0	181.00	0	0	0	181.00	N.A.	N.A.	N.A.
14	FEB 2018- FEB 2018	SGST	Telangana	0	181.00	0	0	0	181.00	N.A.	N.A.	N.A.
15	MAR 2018- MAR 2018	CGST	Telangana	0	181.00	0	0	0	181.00	N.A.	N.A.	N.A.
16	MAR 2018- MAR 2018	SGST	Telangana	0	181.00	0	0	0	181.00	N.A.	N.A.	N.A.

8.Reasons, if any-

9.Verification-

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name: SOHAMMODI

Name: SOHAMMODI
Designation / Status: Director

Designation / Status: Director

Date: 07/08/2019